

Internal Audit Service Annual Report

Contents

1	Introduction	
2	Performance 2017/18	
3	Systems audits	
4	Establishment audits	
5	Other audit assignments	
6	PSIAS	
7	Statement of Assurance	

1 Introduction

- 1.1 This Internal Audit Annual out turn report summarises the work of Internal Audit between the period April 2017 and March 2018. It provides a detailed account of the performance of the service along with an overview of the progress made in delivering the audit plan 2017/18.
- 1.2 The aim of the work undertaken is to ensure that the Councils Internal Control environment is reviewed sufficiently to provide evidence to support an opinion on the overall system of internal control. This statement informs the Council's Annual Governance Statement.

2 Internal Audit Service performance 2017/18

- 2.1 The 2016/17 Audit plan was as in previous years prepared on a risk based approach and is structured around several main types of audit work.:-
 - Systems, where the internal control environment would be evaluated and if appropriate testing performed on transactions, processes or procedures to give an overall assessment. A cyclic approach is undertaken with the aim to cover high risk areas annually and other systems less frequently
 - Establishments, this includes schools, and other locations such as leisure and tourism venues. A cyclical approach is adopted with the aim that all establishments are visited within a 3 to 5 year period. The audit work performed at each location aims to cover the main financial and risk transactional processes and other risk or governance areas such as safeguarding by sample testing.
 - Regularity, safeguarding of assets, income expenditure or other functional transaction streams is evaluated by sample checking or verification.
 - Final account and contract audit
 - Advisory, Internal audit is often consulted on where queries arise over best practice, or input is required in developing processes and procedures. This is often ad hoc and cannot be planned in advance
 - Other, Internal audit may be called upon to advise in respect of special projects, input into project teams other one off reviews, including value for money reviews or special investigations. These may be planned in advance but also may arise out intelligence gained from other audits or by special request from HoS /Service Managers and are therefore unplanned.
- 2.2 Internal Audit is an independent section and reports to the s151 officer and the Audit Committee in accordance with the Public Sector Internal Audit

Standards (PSIAS). It is considered that there has been no impairment of its independence in the period.

- 2.3 As reported to the April 2018 Audit Committee an external assessment of the section in accordance with PSIA's was performed during the year and the conclusion was that there was conformance with the standard with a few areas requiring improvement. An action plan to address those has been put in place and some recommendations have already been addressed. A number of other recommendations will need to be considered by the Corporate Governance Panel and Management team and will be reported on in due course.
- 2.4 At the time of preparing the plan the section's establishment was 8.2 FTE which equated to 9 permanent members of staff. This equated to 2143 working days. Of which 1518 were allocated to audits with the balance being allocated to cover overheads such as annual leave, sickness, training and other non-allocated time. Such allocations are estimates based on prior historical data and variances often arise when actual figures are evaluated at the year end.
- 2.5 The following table provides data in respect of the actual allocation of staff time in regards to overheads against the original plan. Variances can be seen to have arisen, which are due to timing of annual leave (the leave year and financial year are not the same), the Easter bank holiday which can fall either side of the 31st March, an increase in special leave over the forecast, this is due to staff attendance on governing body panels, staff having caring issues and bereavements together with the building shut down due to the inclement weather, sickness levels are greater than originally estimated due to the long term absence of the Internal Audit manager and a number of other short term sickness absences. Other overhead time has increased due to a large scale filing review which has been taking place relating to GDPR and implementation of a document retention policy and additional management time for the Acting Internal Audit Manager. Some reduction has been seen in respect of training, due to an absence of suitable courses and other admin time has also reduced.

Overhead	Plan	Actual	Variance	Variance (%)
Leave and bank holidays	313	314	1	0
Sickness	32	60	28	87.5%
Training	20	15	-5	25%
Management	120	181	61	51%
Audit admin	140	100	-40	29%
Other (special	0	36	36	

leave etc.)				
Total	625	706	81	13%

2.6 The table in Appendix 1 provides an overview of the allocation of audit time against the various audit areas.

2.6 Variances between the plan and actual time allocated have arisen due to a number of factors including but not limited to

- Increase in overheads/ unproductive time as referred to in 2.5 above
- Associated re-profiling of audits as a result of the Group Auditor taking on the workload of the Internal Audit manager in the latter part of the year.
- Part time secondment of Senior Audit assistant to Corporate Finance to cover a short term vacancy related to the winding down of the Communities first scheme. No time was planned for this in the original annual plan.
- Appointment of the Group Auditor as Information Governance Steward for Corporate Finance, and associated responsibility for driving the section's compliance with processes and procedures related to GDPR such as privacy notices and information asset register reviews. No time was planned for this in the original annual plan, however in view of the strategic risk presented to the authority due to GDPR, the S151 officer considered this an effective use of audit resources. As part of this work assistance was given to the preparation and drafting of the various Privacy notices required for the Corporate Finance Section.
- No audit coverage was given to Cashiers/ Income management, this was because all resources in the section were allocated to the implementation of a new system in 17/18 (go live 1.4.2018) which was prioritised by the Head of Corporate Finance, as failure to implement it by the financial year end would have impacted the authority's ability to accept and account for income received.
- Additional time was allocated to NFI data match investigations. A total of 6682 matches were reported covering major financial systems including Purchase ledger, payroll, VAT, housing benefits, council tax reduction scheme, housing tenancies, elderly residential clients, direct payments clients, insurance claimants, blue badges and licences. This work was performed as many of the main high risk financial systems submitted data and data matches were reported, and investigation of these matches was considered to be an alternative targeted method of covering these areas and identifying potential errors or frauds. The findings of this national exercise are expected to be published later this year, and a report will be submitted to audit committee at that time. Specific reports have

been issued to Service areas where findings warrant it, but the majority of these reviews were not complete at the end of March, so will be included in next years out turn.

- Reduction in the number of cheque payments produced by the authority resulted in only 47 days being used against a planned allocation of 100 days. This has freed up resource to absorb additional audit work. This is not unexpected as most businesses now prefer BACS transfers and the number of cheque payments made is reducing.
- Action plan follow up has been included in the majority of systems audits so this time is now allocated within the audit. Time allocated to contingencies has been absorbed into audit work performed.
- The Internal Audit manager was appointed Acting Deputy Monitoring Officer in November 2017. This has resulted in some additional administration time being incurred in respect of this role, which was not originally included in the audit plan.

- 2.7 As the Internal Audit service is responsive to the needs of the organisation so it is often difficult to accurately predict demand and need over the short and medium term and where there are other constraints some of the more low risk audits will be impacted, by cancellation or slippage into later audit plan cycles.
- 2.8 Audit time spent on assignments may also vary from the plan particularly where new areas are under review or where changes in structures, systems or processes have arisen or where new or emerging risks have been identified. In addition audit time may need to be extended where sample testing has identified areas of concern.
- 2.9 Other external issues may also impact on the delivery of the plan where resources are required to be diverted into other areas of work
- 2.10 Specific performance measures are provided below
- 2.11 **Sickness absence.** It can be seen that there was an increase in sickness absence from the planned estimate; this was due to a number of short term absences, one bereavement and the current ongoing long term absence of the Audit Manager.
- 2.12 **Draft reports to be issued within 10 working days following completion of fieldwork.** 30% of audits met this criteria. This is due in the main to the impact of school holidays on the audit process.
- 2.13 **Final reports to be issues within 5 days of clearance meeting** 95% of audits met this criteria.

- 2.14 **Audit staff to be available 8.30 to 5.00 Monday to Thursday and 8.30 to 4.30 on Fridays.** With a number of part time staff and some staff absences through sickness there were a small number of occasions where this was not always achieved, particularly through the summer where staff were taking annual leave. This is considered not have affected the service adversely.
- 2.15 **To draw up and agree audit plan by 31st March.** This was achieved
- 2.16 **To ensure costs are in line with budget.** This was achieved.

3 Systems audits

- 3.1 Systems audits have been carried out over a wide range of areas in order to gain an overall opinion of the effectiveness of the internal control system operating within the council. In the main these cover the main financial systems but may also address non-financial systems which are considered to be high risk or high impact. In the main systems or processes related to cash, income, payments or where high transaction volumes exist are covered in this way.
- 3.2 As noted above some high risk areas traditionally covered by systems work received audit coverage via the evaluation and investigation of data matches identified from the NFI exercise, and these have been reported on, although some of these were not completed and issued in 17/18.
- 3.3 Internal audit report by exception and so highlight any control weaknesses which may lead to increased risk, both financial and non-financial, which are then reported to Service Managers, Heads of Service and Director if necessary.
- 3.4 System audits risk rate each individual finding which then informs an overall opinion on the adequacy of the system of controls and the compliance with the system (if transactional tests were performed).
- 3.5 Where findings are reported, recommendations are made to management, who are required to indicate the actions they are planning to take to address the findings noted. These form part of an action plan which are either followed up as a separate process or built into the planning of the next audit of that particular system.
- 3.6 In the main auditees and management accept recommendations made and an overall opinion is reported and in line with PSIAS system reports now also contain a "direction of travel" indicator to show whether there has been an improvement / reduction in the nature or type of risks reported.
- 3.7 During 2017/18 opinions were classified into 3 categories i.e. Good, Satisfactory and In need of improvement.

- 3.8 During the year 6 system audits were carried forward from the previous year and 4 were completed, 2 were deferred into 2018 . 20 were started and completed and 16 were started but incomplete at the end of the financial year. These will be completed in 18/19 and reported on accordingly in that cycle.
- 3.9 The following table summarises the opinions reported in respect of finalised audit assignments. Not all audits generate an opinion for example grants certification, and where no compliance testing is performed there is no opinion generated on this aspect.

Opinion	System (Nos)	Compliance (Nos)
Good	1	1
Satisfactory	3	0
In need of Improvement	5	5
Total	10	6

- 3.10 Audit reports with at least one “ in need of improvement” opinion noted above are as follows
- Flexi compliance – specifically management monitoring of staff running excessive debit balances, long overdue adjustments, unauthorised absences etc. This was reported to HR and it was agreed to bring this to HR strategy group. A follow up of this audit is planned shortly.
 - Gass scheme administration. Some issues were noted with respect to treatment of staff on termination, maternity leave and advance rentals and some changes to the salary sacrifice regulations. Some of the issues noted are no longer relevant due to changes in the income tax status of the scheme. Follow up is planned for next audit cycle.
 - Inventory records in schools. Examples of poor record keeping and administration were noted. This is a theme that has been identified in other audits and a follow up is planned.
 - Primary school meal income and arrears. Concerns were noted with the general level of administration and record keeping in schools with some schools showing large levels of arrears and poor administration with regard to carrying forward balances from one school year into the next. The information reported supported inclusion of Audit within a working party to introduce a pilot cashless system within 5 primary schools. A further follow up review is currently under way on this area.
 - IT leavers and administration. There were issues in relation to the sign off of the report due to sickness. However the Head of Digital and Customer

Services has requested follow up which is currently underway and will be reported on in due course.

4 Establishment audits

- 4.1 Establishment audits are performed where due to the decentralised nature of some systems and processes and the localised and stand-alone nature of the location a number of different operation systems may exist or operate on site.
- 4.2 Periodic visits to these sites may not only detect and correct poor practices, it may also give an opportunity to issue advice and guidance, correct poor or bad practice and enhance or set up a better control environment in situ. Also regular visits may also act as a deterrent to any mal practice.
- 4.3 Establishments visited included schools, primary and secondary, leisure centres and tourism sites.
- 4.4 During the year 37 audits were completed and reports issued to management, including a number that had been commenced in 16/17. In addition 5 audits were planned / commenced towards the end of the year that will be completed and reported on in 18/19.
- 4.5 As with systems audits all establishments heads or managers are issued with an opinion of the overall compliance with issued best practice or control processes in existence. Opinions are currently rated Good. Satisfactory and In need of improvement and one overall opinion is issued.
- 4.6 While a formal action plan review process is not in place those establishments identified as being in need of improvement are required to complete an action plan and are subject to a follow up review to monitor progress of the implementation of the recommendations and an enhancement of the control processes in place.
- 4.7 The number of establishments visited and opinions issued is given in the following table

Opinion	Numbers
Good	14
Satisfactory	19
In need of Improvement	3
Total	36

4.7.1 Audit reports with an “ in need of improvement” opinion noted above are as follows

- Risca Comprehensive school. Report Issued April 2017, action plan agreed and revisit took place in the November 2017. The follow up audit concluded that improvements had been made and is now satisfactory.
- Bryn Awel Primary. This was audited in 2015 and 2016. A second follow up audit took place in June 2017, which concluded that little improvement had been made with some new issues emerging. A further action plan was issued. Meeting held with Governing Body in November 2017 and some assistance / training given to admin staff. However a further visit has taken place in April 2018 and concerns still exist. This will be scheduled for a further visit in 2018/19
- Hendrenny Park Primary. Report was issued in July 2017. Assistance given with 2 additional visits in September 2017 to offer additional support advice and guidance to admin staff. There has been a change in administration staff at the school who have now been fully trained. A follow up is now planned for 2018/19.

5 Other audit assignments

- 5.1 Audit staff also undertook a number of other assignments including regularity work, advisory work, supporting working parties and advising on best practise in relation to new systems and processes. Further detail can be given below
- 5.2 Grant certification. A number of Welsh Government grants are received by the authority that are subjected to a review of accuracy and compliance with T&C requiring a year end certification. Significant revenue streams arise from these grants. 9 grant audits with a value of over £12 million were audited in 2017/18.
- 5.3 Audit staff supported the IT section in retaining the authority’s PCI (Payment Card Industry) accreditation. This required certain systems and processes to be in place and these to be reviewed and checked at least annually. Failure to adhere to these standards could result in the withdrawal of the facility to accept card income and the imposition of fines and penalties In 2017/18 all locations that accept debit and credit card income were visited and reminders of best practice or minor breaches were reported to site managers and a full report was issued to the PCI forum and IT security Officer. The authority remains fully compliant with the standard.

- 5.4 Audit staff had continued to provide advice and guidance to the Purchase ledger section in respect of best practices in administering and complying with the requirements of HMRC in paying contractors and limited companies and identifying instances of “deemed employment”. This is considered to be a high risk area as the regulations issued are recent and case law and practice is emerging in this area whilst fines and penalties imposed by HMRC for noncompliance have the potential to be major.
- 5.5 Primary school meal income amounts to over £1million pa, and issues relating to the administration and collection are a recurring theme in schools, and an audit review had indicated this area was in need of improvement. Further on going advice and support has been provided to Catering Services and individual schools as the cashless primary school meals system was rolled out to a pilot of 5 schools. It is planned to undertake a post implementation review sometime during the financial year but initial results are showing a reduction of around 90% in cash handled in the pilot schools, with an associated reduction in risk of cash losses and arrears.
- 5.6 The Group auditor was assigned as the Corporate Finance Information Governance steward during the year, a role that has continued into 2018/19. As members are aware the General Data Protection Regulations (GDPR) came into force in May 2018 and this gives the Information Commissioner much greater powers in cases of breach and the value of fines has also increased. Recognising this as a risk a great deal of time was allocated to this role which included supporting the various sections within Corporate Finance in drafting Privacy notices. This work has carried on into the current year.
- 5.7 The Internal Audit Manager is a member of the Corporate Governance Panel which met during the year. Corporate Governance panel minutes were reported to Audit committee and which informed the Annual Governance statement process.
- 5.8 Internal Audit has continued to undertake final account reviews and other contract audit work 70 contractor’s final accounts were reviewed (95 2016/17) in 74 days. These had a value of £9.5m (£23m 2016/17).
- 5.9 The Internal Audit Manager was appointed Interim Deputy Monitoring Officer in November 2017 and this continued until his sickness absence in February 2018. This contributed to additional admin time within overheads.
- 5.10 The Group Auditor is the Primary contact for the NFI and data matches for the 16/17 exercise were released in January 2017 and analysis and investigation of these carried on throughout 2017/18. Wales Audit Office selected Caerphilly for compliance review in 17/18 and this was completed. CCBC was also selected for a pilot of additional matched data in 2017/18 not included in the original release.

- 5.11 Anonymous letters, reports and complaints are received and assessed within internal audit in order to ensure that they are properly considered and if necessary they are then passed to appropriate departments for further investigation or review. Resource demand for this process is difficult to forecast. During the year there were 66 letters logged (106 in 16/17) These communications cover a range of possible issues and include, highways, planning, antisocial behaviour, tipping, animal control, neighbour issues, child protection and safeguarding and possible other illegal activities. Each report is assessed individually and referred appropriately. Where allegations relate to criminal activities, benefit fraud, staff irregularities or safeguarding immediate referrals are made to relevant parties.
- 5.12 Internal audit staffs have attended the learning from complaints group which compliments the work on anonymous letters and reports.
- 5.13 Internal audit also log and record cheques returned to the authority, these are scrutinised to ensure they do not relate to breakdowns in control processes. 84 were logged in 17/18 (84 in 16/17)
- 5.14 Compliance work was undertaken to assist with the IT security accreditation and 3 areas received coverage in 2017/18.
- 5.15 Internal audit continue to participate in the South Wales Chief Auditor Group Training programme and a number of training sessions were attended.
- 5.16 The Internal Audit manager and Acting Internal Audit Manager have attended the twice yearly meetings of the Welsh Chief Auditors Group.

6 Public Sector Internal Audit Standards

- 6.1 The Public Sector Internal Audit Standards came into force on 1.4.2013 and consist of the following
- Definition of internal audit
 - Code of Ethics
 - Standards for the Professional Practice of Internal Auditing
- 6.2 The standards aim to promote further improvement in the professionalism, quality and effectiveness of Internal audit across the public sector. The standards require that each public sector internal audit service has in place robust arrangements for quality assurance and requires that Internal audit is subject to an external assessment at least once every 5 years.
- 6.3 During 2017/18 the Internal audit service was subject to an external review in accordance with the standards. The findings were reported to the audit

committee on January 2018. The assessment noted that there were no significant deviations from the standard but a small number of recommendations to improve conformance were made. An action plan has been put in place to implement these and progress has been made towards this.

- 6.4 The Internal audit service continues to conform to the Standards during 2017/18 and no significant deviations have been noted.

7 Statement of Assurance

- 7.1 No fundamental issues have come to light as a result of audits carried out on both the major financial systems and other financial and administrative systems and procedures. Where audits have been identified as in need of improvement management are responsible for implementing an action plan which will be subject to follow up review.
- 7.2 No material system risks have been identified in relation to audits found to be in need of improvement.
- 7.3 As a result, overall it is considered that the Council continues to operate within a control environment that should minimise the risk of loss to the Authority.

Appendix 2

Area	days	description	
Coed-y-brain Primary	0-5 days	schools establishments	Education estabs
Blackwood Primary	0-5 days	schools establishments	Education estabs
Comm Ed central office	0-5 days	Leisure centre estabs	Communities systems
Hendre Juniors	0-5 days	schools establishments	Education estabs
Oakdale Comp	0-5 days	schools establishments	Education estabs
White Rose Primary	0-5 days	schools establishments	Education estabs
Libraries - Headquarters	0-5 days	libraries educaion	Communities systems
General - Systems	0-5 days	Social Services	Advice
Customer First - Ty Penallta	0-5 days	CF/P	Corp Services
Bedwas Junior	0-5 days	schools establishments	Education estabs
Lewis Girls	0-5 days	schools establishments	Education estabs
Pontllanfraith Comp	0-5 days	schools establishments	Education estabs
Pontllanfraith Primary	0-5 days	schools establishments	Education estabs
Ty Isaf Infants	0-5 days	schools establishments	Education estabs
Rhymney Comp	0-5 days	schools establishments	Education estabs
Ysgol Ifor Bach	0-5 days	schools establishments	Education estabs
Cwmaber Juniors	0-5 days	schools establishments	Education estabs
Hendre Infants	0-5 days	schools establishments	Education estabs
Facilities management Ty Penallta	0-5 days	property	Corp Services
AP forensics data and payments audit	0-5 days	Corp finance	Corp Services
Benefits - Central	0-5 days	Corp finance	Corp Services
Flexi	0-5 days	HR/Payroll	Corp Services
Monitoring return of action plans	0-5 days	Corp finance	corporate audit
Glyn Gaer Primary	0-5 days	schools establishments	Education estabs
Ystrad Mynach LC	0-5 days	Leisure centre estabs	Communities estabs
Springfield resource centre	0-5 days	Social Services estabs	Social Services estabs
Cefn Fforest LC	0-5 days	Leisure centre estabs	Communities estabs
St. James Primary	0-5 days	schools establishments	Education estabs
Derwendeg Primary	0-5 days	schools establishments	Education estabs
Gilfach Fargoed Primary	0-5 days	schools establishments	Education estabs
Insurance / risk management	0-5 days	Corp finance	Corp Services
Welsh Church Fund Grant admin	0-5 days	Corp finance	Corp Services

Assurance framework	0-5 days	corporate	governance
Audit budget / financial monitoring	0-5 days	Non audit	non audit corp finance
Trinity Fields Sp. School	0-5 days	schools establishments	Education estabs
Leisure - General	0-5 days	Leisure centre estabs	Communities systems
Cashiers - Central	0-5 days	Corp finance	Corp Services
Complaints	0-5 days	corporate	governance
YG Cwm Derwen	0-5 days	schools establishments	Education estabs
YG Cwm Rhymni	0-5 days	schools establishments	Education estabs
Youth service operations	0-5 days	Education systems	Education systems
cctv control centre	0-5 days	Community Safety	public protection
Bargoed library	0-5 days	libraries educaion	Education estabs
Advice- new system	0-5 days	Social Services	Advice
Elderly - Castle View HFE	0-5 days	Social Services estabs	Social Services estabs
Learn. Diff. - Pont woodcraft	0-5 days	Social Services estabs	Social Services estabs
NFI Housng Waiting lists matches	0-5 days	Housing	Housing
Cefn Fforest Primary	0-5 days	schools establishments	Education estabs
Flying start	0-5 days	Education systems	Education systems
Private housing - WOA	0-5 days	Housing	Housing
Cwmcarn Comp	0-5 days	schools establishments	Education estabs
Deri Primary	0-5 days	schools establishments	Education estabs
Financial procedures	0-5 days	Education systems	Education systems
Governance in schools	0-5 days	Education systems	Education systems
Technical panel support	0-5 days	corporate	Corporate non audit
Bedwas Comp	0-5 days	schools establishments	Education estabs
carbon emissions scheme	0-5 days	property	Corp Services
Ysgol Bro Sannan	0-5 days	schools establishments	Education estabs
Vehicle maintenance	0-5 days	Fleet	Communities
Commissioning	0-5 days	Social Services	Advice
Building consult. - contract procedures	0-5 days	Property	Corp Services
Ynysddu Primary	0-5 days	schools establishments	Education estabs
Analytical analysis - financial systems	0-5 days	error	Advice
General - Educ.establishments	0-5 days	education	Education estabs
GASS car leasing scheme	0-5 days	HR/Payroll	Corp Services
School governance	0-5 days	Education systems	Education systems
External audit	0-5 days	corporate	Corporate non audit
Customer first systems/APR	0-5 days	CF/P	Corp Services
Engineers contract procedures	0-5 days	Engineers	Engineers
Debtors	0-5 days	Corp finance	Corp Services
Abertridwr library	0-5 days	libraries educaion	Education estabs

New Primary cashless system	0-5 days	Catering	Social Services systems
YGG Caerffili	0-5 days	schools establishments	Education estabs
Housing technical - final accounts	0-5 days	Housing	Housing
leisure new COSE systems	0-5 days	Leisure	Communities
Engineering client - final accounts	0-5 days	Engineers	Engineers
Hengoed Primary	0-5 days	schools establishments	Education estabs
Landscape services	0-5 days	Planning	planning / regen
Sub Contractors Tax	0-5 days	Corp finance	Corp Services
Performance mgt unit	0-5 days	performance	communities
NFI data match CIFAS fraud cases	0-5 days	Corp finance	Corp Services
Glan y nant referral unit	0-5 days	schools establishments	Education estabs
Private housing - block repair schemes	0-5 days	Housing	Housing
NFI co-ordination	0-5 days	Non audit	non audit corp finance
Maesycwmmmer Primary	0-5 days	schools establishments	Education estabs
Out of office service	0-5 days	Social Services	Social Services systems
Fochriw Primary	0-5 days	schools establishments	Education estabs
Risca LC	0-5 days	Leisure centre estabs	Communities estabs
Elderly - Twyncarn Day Centre	0-5 days	Social Services estabs	Social Services estabs
Early years free childcare offer	0-5 days	Education systems	Education systems
Private housing - group repair final acc	0-5 days	Housing	Housing
Flying start capital grant	0-5 days	Education grant	Education grant
Private housing - misc. final accounts	0-5 days	Housing	Housing
Learn. Diff. - Montclair (Respite)	0-5 days	Social Services estabs	Social Services estabs
Upper Rhymney Primary	0-5 days	schools establishments	Education estabs
Caerphilly LC	0-5 days	Leisure centre estabs	Communities estabs
Bryn Primary	0-5 days	schools establishments	Education estabs
St. Gwladys Juniors	0-5 days	schools establishments	Education estabs
Homelessness review	0-5 days	Housing	Housing
Elderly - Min Y Mynnydd HFE	0-5 days	Social Services estabs	Social Services estabs
Newbridge LC	0-5 days	Leisure centre estabs	Communities estabs
Early years - meithrin systems	5-20	schools establishments	Education estabs
Parks and outdoor facilities	5-20	Parks and green spaces	Communities
Youth Service Revenue grant	5-20	Education grant	Education grant

Fraud work	5-20	corporate	Corporate non audit
Servicing Audit Committee	5-20	governance	governance
School uniform grant	5-20	Education grant	Education grant
WHQS central heating investigation	5-20	Housing	Housing
Cwmcarn Primary	5-20	schools establishments	Education estabs
Fleur-de-lys Primary	5-20	schools establishments	Education estabs
NFI council tax reduction claims match	5-20	Corp finance	Corp Services
YGG Y Castell	5-20	schools establishments	Education estabs
Pengam Primary	5-20	schools establishments	Education estabs
Client Catering	5-20	schools establishments	Education estabs
Community focused school grant	5-20	Education grant	Education grant
Housing technical - gas servicing&maint.	5-20	Housing	Housing
Markham Primary	5-20	schools establishments	Education estabs
Cwmaber Infants	5-20	schools establishments	Education estabs
Heolddu LC	5-20	Leisure centre estabs	Communities estabs
Blackwood Miners Institute	5-20	Leisure centre estabs	Communities estabs
St. Martins Comp	5-20	schools establishments	Education estabs
Housing technical - WHQS	5-20	Housing	Housing
Rhiw Syr Dafydd Primary	5-20	schools establishments	Education estabs
Abertysswg primary	5-20	schools establishments	Education estabs
NFI vat queries	5-20	Corp finance	Corp Services
Tynywern Primary	5-20	schools establishments	Education estabs
Learn. Diff. - Ty Gwilym (Respite)	5-20	Social Services estabs	Social Services estabs
Nant-y-Parc Primary	5-20	schools establishments	Education estabs

Grants - claims	5-20	Corp finance	Corp Services
St. Cenydd Comp	5-20	schools establishments	Education estabs
Graig-y-Rhacca Primary	5-20	schools establishments	Education estabs
Security policy	5-20	IT	Corp Services
Twyn Primary	5-20	schools establishments	Education estabs
Security & access controls	5-20	IT	Corp Services
Countryside Parc Cwm Darran	5-20	Tourism estabs	planning / regen
Anonymous letters	5-20	Non audit	non audit corp finance
Annual governance process	5-20	corporate	governance
Audit plan - monitoring	5-20	corporate	audit/ corporate overheads
NFI data match benefits	5-20	Corp finance	Corp Services
St. Cenydd LC	5-20	Leisure centre estabs	Communities estabs
Cwm Glas Infants	5-20	schools establishments	Education estabs
Flexi	5-20	HR/Payroll	Corp Services
Learn. Diff. - Markham Day Centre	5-20	Social Services estabs	Social Services estabs
Risca Comp	5-20	schools establishments	Education estabs
Waunfawr Primary	5-20	schools establishments	Education estabs
Cashiers/IT PCI card security systems	5-20	Corp finance	Corp Services
Elderly - Brodawel HFE	5-20	Social Services estabs	Social Services estabs
Heolddu Comp	5-20	schools establishments	Education estabs
Centre for Sporting Excellence	5-20	Leisure centre estabs	Communities estabs
Ystrad Mynach Primary	5-20	schools establishments	Education estabs
Retrospective orders	5-20	CF/P	Corp Services
Creditors	5-20	Corp finance	Corp Services

Hendredenny Primary	5-20	schools establishments	Education estabs
Telephones - monitoring & control	5-20	IT	Corp Services
NFI data match companies house directors	5-20	Corp finance	Corp Services
Transport - Education	5-20	Engineers	Engineers
Supporting People Grant	5-20	Social services grant	Social Services grant
NFI Blue badge matches	5-20	CF/P	Corp Services
Corporate Governance	5-20	governance	governance
Schools catering	5-20	Catering	Social Services systems
SEG grant review for EAS and Torfaen	5-20	Education grant	Education grant
Building consult. - final accounts	5-20	Property	Corp Services
Information governance project team	5-20	Non audit	non audit corp finance
Duplicate payment analysis software	5-20	Corp finance	Corp Services
NFI data match payroll	20-50	HR/payroll	Corp Services
Corporate procurement issues	20-50	CF/P	Corp Services
Bryn Awel (Lower Rhydney) Primary	20-50	schools establishments	Education estabs
IR35 creditors processes working group	20-50	Corp finance	Corp Services
NFI queries	20-50	Corp finance	Corp Services
Creditors NFI data match	20-50	Corp finance	Corp Services
Consultancy In house - final accounts	20-50	Property	Corp Services
Benefits Discretionary Housing Payments	20-50	Corp finance	Corp Services
overtime standby and callout payments	20-50	HR/Payroll	Corp Services
WHQS general advice	20-50	Housing	Housing

Returned cheques	20-50	Non audit	non audit corp finance
Home to school transport	over 50	Engineers	engineers
Section 17 payments	over 50	Social Services	Social Services systems
Overpayments and recovery	over 50	HR/Payroll	Corp Services
Council tax reduction scheme	over 50	Corp finance	Corp Services
Accountancy grant secondment	over 50	Non audit	secondment
allocated work	1427.00		